IBM Docket No.: YOR920030126US1

DECLARATION AND POWER OF ATTORNEY

As a below named inventors, we hereby declare that:

My residence, post office address and citizenship are as stated below next to my name; I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled: VIRTUAL RESOURCES METHOD, SYSTEM AND SERVICE

the specification of which: (check one)	: : :		
is attached herero. was filed on	as Application S	icrial No.	and was amended on
amendment referred to above.	d and understand the contents of the above identified specification, including the claims, as amended by any		
l acknowledge the duty to disclose information which is material to the patentability of this application in accordance with Title 37, Code of Federal Regulations, § 1.56.			
I hereby claim foreign priority benefits under Title 35, United States Code, § 119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:			
Prior Foreign Application(s):			
Number	Country	Day/Month/Year	Priority Claimed
matter of each of the claims of	Title 35, United States Code, § 120 of any United States application(s) listed below and, insofar as the subject this application is not disclosed in the prior United States application in the manner provided by the first as Code, § 112, I seknowledge the duty to disclose material information as defined in Title 37, Code of Federal and between the filing date of the prior application and the national or PCT international filing date of this		
Prior U.S. Applications:			
Serial No.	Filing Date	Status	
hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief aspecieved to be true; and further that these statements were made with the knowledge that willful false statements and the line so made are punishable by fine or imprisonment, or both, under Section 1001 of Tige 18 of the United States Code and that such willful false determents may proportize the validity of the application of any patent issued thereon.			
As a named inventor, I hereby appoint the following autorneys and/or agents to prosecute this application and transact all business in the Patent and Trademark Office connected therewith: We hereby appoint Richard M. Ludwin, Registration No. 33,010, Kevin M. Jordan, Registration No. 40,277, Christopher A. Hughes, Registration No. 26,914, John E. Heel, Registration No. 26,279, Joseph C. Redmond, Jr., Registration No. 18,753, Stephen C. Kaufman, Registration No. 29,551, Robert M. Tropp, Registration No. 25,933, Louis P. Herzberg, Registration No. 41,500, Daniel P. Morris, Registration No. 32,053, Louis J. Percello, Registration No. 33,206, Douglas W. Cameron, Registration No. 31,196, Derek B. Jamings, Registration No. 41,473, Clail H. Zarick, Registration No. 43,303, Timothy M. Farrell, Registration No. 37,321, The Ann Danas Registration No. 41,544, and Wan Yee Choung, Registration No. 42,410, and to prosecute this application and transact all business in the Ughtan Rigies Patent and Trademark Office connected therewith.			
Seed all correspondence to: MgC	ing & Gibb, PLLC, 8321 Old C	eurthouse Road, &	uke 280, Vienna, Virginia 33193-3817. Customer Na.
Telephone oulls should be directed	to Born M. McGinn, McGinn &	Olbb, PLLC at (701)	761-4100.
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